

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF TENNESSEE  
AT CHATTANOOGA**

PASS, LLC,	)	
	)	Case No. 1:21-cv-50
<i>Plaintiff,</i>	)	
	)	Judge Atchley
v.	)	
	)	Magistrate Judge Steger
JAY TAYLOR and LALO, LLC,	)	
	)	
<i>Defendants.</i>	)	

**JUDGMENT ORDER**

On September 13, 2021, Plaintiff Pass, LLC, filed a Motion for Default Judgment [Doc. 22] as to Defendants LALO, LLC, and Jay Taylor. Pursuant to 28 U.S.C. § 636, the Court referred the motion to United States Magistrate Judge Christopher H. Steger for report and recommendation. [Doc. 23]. Magistrate Judge Steger ordered Plaintiff to file proposed findings of fact and conclusions of law by October 29, 2021, and gave Defendants until November 19, 2021, to object to the same. [Doc. 24]. On October 27, 2021, Plaintiff filed its Proposed Findings of Fact [Doc. 25], and the Affidavit of attorney Richard Rose [Doc. 26].

On May 23, 2022, Judge Steger issued his Report and Recommendation [Doc. 27], recommending that the Motion for Default Judgment [Doc. 22] be granted. Judge Steger found that Plaintiff's allegations established Defendants' liability for breach of contract, intentional misrepresentation, and unjust enrichment. Judge Steger further found that Plaintiff is entitled to \$273,676.32, plus prejudgment interest at a rate of 10% per year and post-judgment interest as prescribed by law. The Report specifically advised Defendants that they had 14 days to object to the Report and Recommendation and that failure to do so would forfeit any right to appeal. [Doc. 27 at 9 n.2]; *see* Fed. R. Civ. P. 72(b)(2); *see also* *Thomas v. Arn*, 474 U.S. 140, 148-51 (1985)

(“It does not appear that Congress intended to require district court review of a magistrate judge’s factual or legal conclusions, under a de novo or any other standard, when neither party objects to those findings.”).

More than 14 days have passed and neither Defendant has filed an objection to the Report and Recommendation. Indeed, neither Defendant filed any response or objection to the Clerk’s Entry of Default [Doc. 21], the Motion for Default Judgment [Doc. 22], or Plaintiff’s Proposed Findings of Fact [Doc. 25]. Despite the lack of objection, the Court has reviewed the record and agrees with Magistrate Judge Steger’s well-reasoned conclusions.

Accordingly, the Court **ACCEPTS** and **ADOPTS** in full the findings of fact and conclusions of law set forth in the Report and Recommendation [Doc. 27]. Plaintiff’s Motion for Default Judgment as to Defendants Jay Taylor and LALO, LLC, is **GRANTED**. Judgment is **ENTERED** for Pass, LLC, against Jay Taylor and LALO, LLC, jointly and severally, in the amount of **\$273,676.32**, plus prejudgment interest in the amount of **\$55,035.32**<sup>1</sup> and post-judgment interest at the rate prescribed by 28 U.S.C. § 1961.

The Clerk is **DIRECTED** to close the case.

**SO ORDERED.**

/s/ Charles E. Atchley, Jr.  
CHARLES E. ATCHLEY, JR.  
UNITED STATES DISTRICT JUDGE

ENTERED AS A JUDGMENT  
LeAnna R. Wilson  
CLERK OF COURT

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<sup>1</sup> Reflecting a 10% interest rate, or \$74.98 per day, from June 10, 2020, to the date of this Judgment Order.